

7412 S. Kramer
G. G. A.

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

FILE: B-192423

DATE: August 21, 1978

MATTER OF: Payment for Sun Day buttons Purchased by General Services Administration

DIGEST: Voucher for Sun Day buttons given to public in support of General Services Administration (GSA) commitment to Sun Day energy alternative program may not be certified for payment. Buttons were personal gifts not shown to be necessary expense of GSA programs. Payment therefore does not constitute necessary and proper use of GSA funds. See: 57 Comp. Gen. 385 (1978); 54 Comp. Gen. 976 (1975); 53 Comp. Gen. 770 (1974).

The Authorized Certifying Officer and Chief, Public Buildings Service Program Section (GBCA-1), General Services Administration (GSA), Region 6, requests our decision concerning the propriety of certifying for payment a voucher for 1,000 buttons purchased from Sun Day, a private organization. He explains that the buttons were ordered by a GSA Buildings Manager. They were made available to members of the public free of charge at GSA displays in support of GSA's commitment to the Sun Day energy alternative program. The certifying officer originally refused to certify the voucher based on our decision B-191155 (57 Comp. Gen. 385 (1978)). The Public Buildings Service requested that he reconsider and, as a result, he has asked for this advance decision.

Our previous decisions concerning the availability of appropriations for items such as these have established the criteria which must be met in order to allow payment. The object must either be specifically set forth in the appropriation act or the object must have a direct connection with, and be essential to, the carrying out of the purposes for which the funds were appropriated. 55 Comp. Gen. 346 (1976); 27 Comp. Gen. 679 (1948).

GSA has no appropriation specifically available for this purpose. Therefore, in order to qualify as a proper expenditure, the buttons must constitute a necessary expense of the GSA. 57 Comp. Gen. 385 (1978).

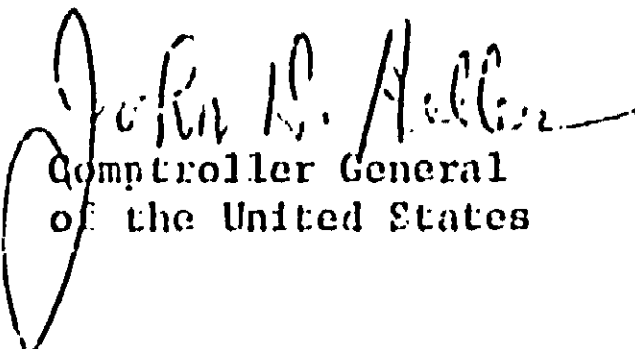
We have previously held that vouchers for the purchase of ashtrays (53 Comp. Gen. 770 (1974)), cuff links and bracelets (B-151688, December 5, 1963), decorative key chains (54 Comp. Gen. 976 (1975)), and novelty garbage cans filled with candy in the shape of items of solid waste (57 Comp. Gen. 385 (1978)) may not be certified for payment. These decisions

B-192423

are based upon the premise that such items belong in the category of personal gifts, and as such do not constitute a necessary and proper use of funds appropriated to carry out the respective acts.

The Public Buildings Service would have us distinguish the present situation on the basis that these buttons were not distributed as personal gifts but were to demonstrate GSA's support of Sun Day. This is not unlike the argument made in 57 Comp. Gen. 385, supra, that the distribution of the novelty garbage cans was not a personal gift but rather a method of attracting attention to the Environmental Protection Agency's exhibit disseminating information on its programs. In that case, as in this, we do not question the legitimacy of the purpose intended to be served--furtherance of the agencies' authorized programs--but rather the means chosen to serve that purpose.

In these terms, it is difficult to distinguish the buttons from the novelty garbage cans and other items mentioned above. In the present situation as in the others, there is nothing to show a direct connection between distribution of the buttons and GSA's mission or to show, in other words, that without the distribution of the buttons, GSA would have been unable to show its support of Sun Day (assuming that to have been an authorized purpose of GSA). 57 Comp. Gen. 385, 387. Accordingly, the voucher may not be certified for payment.

For The 
Comptroller General
of the United States